

**AN INVESTIGATION  
INTO THE FINANCES OF JUNIOR HIGH SCHOOLS OF  
CHHATARPUR AND PANNA DISTRICTS.**

**(FOR THE DEGREE OF MASTER OF EDUCATION)  
UNIVERSITY OF SAUGER.**

**BY**

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## P R E F A C E

Finance and Education are correlated and <sup>can</sup> in no way ~~stand~~ alone. Every phase and level of educational activity has its financial implications. With the growing expansion of education since the dawn of Independence the issue of finance has become more significant.

Finances are the very material which go to build the structure of education and in case sufficient finances are not provided the result will be natural deterioration. In order to avoid this impending deterioration and to bring the thing at par, it is needed that a thorough examination may be instituted to find out the reasons for deficiency lying therein.

The planning of Education requires finances at every step such as staff, furniture, building, assistance to students and other expenditure connected therewith. It is necessary that an institution should be sufficiently provided with the staff according to the subjects and the courses provided therein.

Similarly 'building' is ~~the~~ essential for the institution and for which finances are the only way to meet the need.

In order to make proper arrangements in an institution it is necessary that it should be well equipped which depends only on purchasing of the furniture required for the purposes.



The p o v erty stricken students need assistance of books and other material of stationery for which the scholarships are the very source to meet the demands and provision for the finance in this respect will have to be made.

In addition to all these important factors of expenditure, other minor items will have to be considered as maintenance of garden and games material.

Concluding in nut shell, the finances have their important role in establishing an Educational Institution, it is tentatively proposed that much more importance is in that of its distribution rather than only in providing them finances. Proper distribution in times of the demands can bring much betterment. Finances without its proper distribution will amount ~~wt~~ to wast age and will lead towards annihilation?

Thus the efficiency of an institution ~~as~~ depends on funds and much more on its proper distribution.

" In recent years there has been a great deal of re-examination of the pattern of education and on issues, the opinion of the educationist has crystallised into a fairly specific proposal for change as indicated in the recommendations of the University Education commission, the Secondary Education Commission and a number of committees which have inquired into Educational Problem" 1.

The problem in question is ~~known~~ being taken up by





the Government and it is providing finances under the various Schemes and Plans. It is seen that education for children (6-14) is under the directive of the Government but at present education (6-11) is getting emphasis and achievements are being made in this respect. Side by side the Government is paying attention towards the conversion of the existing High Schools into Higher Secondary Schools, but Junior High Schools being the weakest link in the chain of Indian Education are not being given the importance as it ought to have been.

In order to lay emphasis over the question of finance in respect of Junior High Schools, the problem has been taken up so as to meet the practical demand of the day.

The task of Finances and their various functions is a stupendous one with each of its aspects quite challenging and thought provoking. It leads the investigator to a new light. Almost all the valuable material has been collected and the subject matter that appeared to be either unnecessary or of minor importance has been omitted and much fresh material in terms of the new requirements has been inserted, while at the same time the whole dissertation has been conveniently arranged with the hope that the same will inspire further ideas and improvements so far as the subject is concerned.

It remains to repeat the investigator's acknowledgements for the kind advice and aid he has received from the experienced administrators—the District Educational Officers of both the Districts—Panna and



Chhatarpur in the presentation of this voluminous work.

Revered Hari Pann Mishra, M.A., LL.B., D.Litt., Principal, Maharaja College, Chhatarpur was kind enough to guide by his valuable suggestions and patronising attitude towards solving a very many problems that arose in the way for which the humble-self remains always grateful and pays homage to him.

Mr. Ravindra Day an experienced lecturer, Maharaja College, Chhatarpur being an affectionate, guide extended all his cooperation by putting forth the valuable guidance both in the theoretical and practical fields of the Subject-Matter and encouraged the investigator to go ahead step by step so as to reach the goal for which he deserves thanks from this end.

The work in question was held up for sometime on account of the transfer of the sincere guide Mr. Day but fortunately Shri S.N. Gubrelle, Lecturer, Maharaja College Chhatarpur kindly encouraged the investigator to keep the light burning and continued to guide into the matter for which the author presents a basket full of thanks.

This dissertation could not be completed if the Head Masters of the Junior High Schools had not forwarded the questionnaire in time and given the opportunity of interviewing for which they deserve every thanks.

The Office Assistants, the Typist, the Accountant and the Store-Keeper took great pains in furnishing the technical informations pertaining to the



subject and as such the investigator appreciates their cooperation.

Shri Sakharan Karkare, M.A. asstt. teacher  
Maharaja Higher Secondary School, Chhatarpur took trouble  
to type the work for which the investigator renders  
thanks.

In the end, it is mentioned with pleasure  
that Shri Manohar Lal Misra, M.A. Assistant Distt. Inspector  
of Schools, Chhatarpur rendered every possible assistance  
into the matter for which he deserves thanks.

Dated the 15th. April, 1962.

*Daidya*  
(D.N. VAIDYA)



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## I N T R O D U C T I O N

" EXPENDITURE on education has been increasing steadily for some years, as a result of endeavours being made in all countries to extend education to the whole community and the consequent increase in enrolment"

Many public authorities are considering new ways and means of meeting the constantly increasing demands made on them." 1

In India also the attainment of independence leads into the awakening political consciousness among the people, and the country is facing the task of remodelling the system of education in the national pattern. The Government have, therefore, provided sufficient funds at the disposal of the authority concerned,

It is obvious that Government has taken keen interest in collecting the funds for planning purposes, overcoming very many difficulties in the way and thus considering the efforts, the utilisers should also realise the proper distribution of funds at a proper place, time and need.

In the light of this situation the author decided to investigate the question of financing education of the Junior High Schools of Chhatarpur and Panna Districts so that the serious problems involved and the



solution to them might be discussed in common.

An enquiry was undertaken by the author in various systems of financing institutions in the above two Districts. The questionnaire of the enquiry was addressed to the Head Masters of Junior High Schools of the area concerned.

Excluding the investigation into the sources of financing of education, the investigation was concentrated on question of uneven distribution of the provision of the Budget provided by the Government.

Replies were received from 15 Junior High Schools. The present comparative study made on the basis of those replies covers the provisional placed at the disposal of the District Educational Officers and its distribution to the various institutions concerned and also the main items in the budget, i.e., the general receipts and contributions for the educational purposes.

The considerable differences in the distribution of budget have necessitated a very cautious approach to the problem under investigation to the evaluation and the comparison of the data provided.

There is no question in the present study of any attempt to evaluate the general system of financing Education. The comparison, it puts forward, however, may serve in some measure to indicate the path towards the improvements and enlighten the enterprising youth.



## PREVIOUS RESEARCHES

The author with the limited sources at his command could hardly study the similar works in the field of finances in India. However in some of the foreign countries, certain researches were made in the field.

" The literature on school finance was first catalogued by the Education Finance Inquiry Commission" 1 in America." The second comprehensive bibliography of school finance was published by the National Survey of School Finance in America." 2. The works done in the field of finance gave a directive to latter investigators and efforts were made to enlighten the following topics:-

- 1 " Description of School Finance System." 3
- 2 " Trend studies" 4
- 3 " Equal opportunity of education by States " 5
- 4 " Business Administration " 6

However, the nature of such studies has significance in the field broadly conceived but the investigation envisaged by the author is altogether different than those referred to above.

There had been no research on such problems in India and every one has accepted the need for it. The study of educational finance has been neglected and it is very recently the subject that has been exposed at the university level..Dr. A.N.Mishra Principal, Post-graduate Basic Training College, Jabalpur opened the new 1 & 2 Encyclopedia of Educational Research. Page 448.  
 3. Ibid pg.449 (4) Ibid Pg. 452. (5) Ibid Pg. 452  
 6 Ibid Page 101.





field of Finances in India," 1. which inspired the author to have the encouragement in selecting the subject on school finance.

This work may be said as original in nature and the investigator has undertaken this problem keeping the practical utility in view. The Budget is granted to the Office of the District Educational Officer who controls the Budget directly.

With all its shortcomings, however, the study the first of its kind to be made at the University level (B.A.) does offer the authorities concerned and teachers a clear general picture of the provisions of the Budget and its distribution now in force.

The study covers the field where the provision is given by the Government and as much the source of Revenue is more or less unitary in character, the Investigator has, therefore, selected the study of the sources of Revenue. However, the study aims at finding out the details of the provision of the budget on broad fields. The other aspect of the work is on the distribution. The office of the District Educational Officer distributes the budget to individual institutions. The investigation aims at analysing the distribution of fund to individual institutions and to observe cost or kind converted in money value kind.

In order to analyse the nature of distribution the Investigator envisages the hypothesis as follows:-

"The provision of the Budget provided by the Government is unevenly distributed to the individual institution."







C H A P T E R IPROBLEM PLAN AND PROCEDURESTATEMENT OF THE PROBLEM

" AN INVESTIGATION into the finances of Junior High Schools of Chhatarpur and Panna Districts."

This study is chiefly of an exploratory nature being a survey of provision of Budget and its distribution to Junior High Schools of Chhatarpur and Panna Districts. The term 'Provision' means the money received by the District Educational Officer received from the Government for the maintenance of the Junior High Schools and the term 'Distribution' means the material and the contingency acknowledged by the individual Junior High Schools. The Junior High Schools are termed as Schools of Secondary Education comprising Classes from I to VIII.

VARIOUS ASPECTS OF THE PROBLEM:

THE problem as introduced by the investigator is significant and much elaborate. However, the investigator lays down the problem which covers the following aspects:-

1. Whether the District Educational Officers receiving the 'Consolidated Funds' are in<sup>2</sup> position to utilise the same?  
*in fact?*
2. Whether the amount to be utilised with the District Educational Officers is equally distributed to the Schools?



3. Whether the amount is utilised in terms of the requirements of the Institutions ?

4. Whether the material so supplied to the Institutions fulfills their requirements.?

#### MAKING THE HYPOTHESIS

The following hypothesis have been drawn to investigate the problem:-

1. The District Educational Officers receiving the consolidated fund are not utilising the same, in full ?

2. The utilising amount with the District Educational Officer is not equally distributed to the schools.

3. The amount is not utilised in terms of requirements of the institutions.

4. The material so supplied to the institution does not fulfill their requirements.

#### SAMPLING OF THE FIELD AND JUSTIFICATION

For planning the dissertation, the following years have been selected for the study:-

1. 1958-59.

2. 1959-60.

3. 1960-61.

The reason of selecting the above years is that the average of three years time can easily be calculated which can not be done in one or two years time, suspecting some unavoidable occurrences and changes in the proper working of the Institutions. The longer period





could not be taken up as the separate units of the State were functioning and different administrations were ruling which failed to give a correct eye-view of the facts involved there in. Having a number of difficulties in planning the previous calculation, the period before 1958-59 had to be left purposely because no fruitful results could be obtained from the study except beating about the bush.

The formation of Madhya Pradesh State as an unit having unified rules, applicable to all and systematic working makes the period since 1958-59 and onward to be taken purposeley so as to get a proper guidance of a correct procedure.

In order to consider the period since 1958-59 to 1960-61 the Junior High Schools having classes from I to VIII have been selected as noted below.

#### CHHATAPUR DISTRICT

1. Junior High School, Basari
2. Junior High School, Chandranagar
3. Junior High School, Tatam
4. Junior High School, Garimalahara
5. Junior High School, Babgan
6. Junior High School, Alipura
7. Junior High School, Lugasi
8. Junior High School, Isanagar
9. Junior High School, Man
10. Junior High School, Mahaba.



11. Junior High School, Bamhori
12. Junior High School, Pansgar
13. Junior High School, Kishungarh
14. Junior High School, Gulganj
15. Junior High School, Angour
16. Junior High School, Barigarh
17. Junior High School, Muderl.

The above institutions have been selected for the study due to following reasons:-

1. Institutions other than these have been left out because they came into existence after the year 1958 and ~~after~~ can in no way stand as a basis for systematic and detailed study.
2. Institutions <sup>existing</sup> before the year 1958 had also to be left for the reason that they have been upgraded to the standard of Higher Secondary Schools and hence the records for the Junior High School Classes can easily be not made available now.

Taking into consideration the fear of probable circumstances prevailing in one district the Investigator has tried to verify his findings in some of the Junior High Schools of Panna District which has more or less the same affinity as that of the Chhatarpur District. Such a treatment of comparative study has given more of validity and of significant importance.

#### PERSONNELS INCLUDED UNDER STUDY

The Office records of the District Educational Officer had to be scrutinised for the Budget Provision and its distribution to the subordinate offices, particularly offices of the Head Masters of the Junior High Schools. In addition to this general survey



of the Office of the Assistant Inspector of Schools had to be conducted to catch the financial implications involved therein.



\_P \_L \_A \_N \_

After the problem has been defined the field delimited the investigator envisages to treat the whole aspect in three broad heads:-

1. The first part of the work deals with the study of the Financial and Administrative Organisation, the System of Educational set up. The author also deemed it a necessity to investigate into the budgetary provision to the District Educational Officers and the ways in which he distributes the budget to the institutions.
2. The second part of the work consists of testing the hypotheses as tentatively drawn earlier. However, the testing was made on scrutiny of record and field enquiry.
3. The third part of ~~the~~ the work deals with the finding and suggestions made on scientific analysis thereof. At the end of this part the author will try to propose tentatively certain researches of practical value which are significant for immediate improvement.

At the end, however, the author has suggested a list of bibliography for ready reference. The appendixes are attached at the end to provide specimens of different items used by the author.





## PROCEDURE

The study in question is based on survey work. The investigation being of its own type made the investigator to find out the ways and means of procedure with the details of the subject and hence in collecting the data, the following methods have been supplied:-

1. QUESTIONAIRES.
2. INTERVIEW
3. SURVEY of ALLIED LITERATURE
4. VISITS.

1. The questionnaire was found to be an appropriate instrument of collecting the data in this dissertation. There have been other techniques also but they have not been utilised on account of the locations of the Junior High ~~and~~ Schools in the remotest parts of the area under investigation. The scarcity of time has been a deterrent factor in the way hence in order to avoid all sorts of shortcomings a comprehensive and exhaustive questionnaire for the Junior High Schools had to be drawn up to meet the purpose. Each question of the same has been discussed with experienced Head Masters, Assistant District Inspector of Schools and thus certain modifications have been made in the light of their valuable suggestions.

The learned guide critically examined the questionnaire and after finalising the same it was distributed to all the institutions under investigation.

### STRUCTURE AND CONTENTS OF QUESTIONNAIRE

The questionnaire comprises of questions--all relevant to the subject-matter. The section and sub-sections



therefore, have been drawn up in such a way that one way or the other they knock at the problem.

As regards question No 1, 2 and 3 they would draw the general history of the institutions which will assist in sampling the field.

The subject-matter in question strikes at the distribution of the material by the District Educational Officers to the various institutions and concentrate the problem of the same, entracking the aspects underlying therein, for which question No. 4 and 6 have been prepared viz., question No. 4 furnishes the data of the demand asked by the authorities. Similarly, question No. 5 deals ~~whether~~ whether the demands are made by the institutions in terms of their requirements, and question No. 6 and its sub-sections furnish the details about the data relating to the uneven distribution, if any prevailing. Thus, the question from 4 to 6 cover the opinion of the authorities.

To ascertain the validity of the above question and to cross examine them on different eye-view further check questions have been prepared. The question no 7 (for enrollment) and the question No. 8 (for staff) give the total No. of students and teachers in each year and question No. 9 throw light on the furniture and other equipment for the students and teachers which verifies the opinion given in reply to question No. 6. Thus the above questions are the testimony of verifying the opinion of the authorities as mentioned above in question No. 6.

In the end question No 10 enlightens and adds much towards making a field for a remedial suggestion as the basis of whole affair. The copy of the questionnaire is herewith attached at the end for ready reference.



TOURS AND VISITS:

Before making the questionnaire casual tours and visits were undertaken to the institutions--to the Office of the District Educational Officer, to the Office of the Assistant Inspector of Schools and to the Offices of the Head Masters Junior High Schools in order to find out the reality of the fact by contact. The experienced Head Masters and the authorities were suggested to furnish the required information as and when required.

INTERVIEW:

In the questionnaire method one difficulty has been experienced that the supplementary questions cannot be asked while interpreting the data, some controversial issues were found. To make these issues elaborately clear and to facilitate the correct interpretation, many persons experienced in the field were interviewed.

1. The District Educational Officer.
2. The Assistant Inspector of Schools.
3. The Head Masters.
4. The Accountants of the D.E.O. Office
5. Store-Keeper of the Office of the D.E.O.

Interview in fact served as a valuable means of supplementing the data received through questionnaire.

STUDY OF ALLIED LITERATURE

A very few attempts have been made to take up the subject of finance. The subject-matter under investigation being original, one lacks in the availability of books. The investigator had to make



through search<sup>ing</sup> the allied literature, the investigator, however, studied the following books made available to him so far.

1. Financing of Education in India. By A.N. Misra.
2. Financing of Education (A publication of International Bureau of Education in Geneva, No. 153.)
3. Encyclopedia of Educational Research:-  
(Edited by Walter S. Monroe)

Apart from the above consultation the investigator had to study the following literature so as to get the relevant history of the subject.

1. Gazetters of various States out of which the two Distt. came into being later on.
2. The Distt. and the State Budget (Compared and contrast)
3. The Budget of 1958-59 to 1960-61 with particular head of "Receipts" & "Expenditure" sides of the two Districts.
4. The Treasury Records and the procedure of drawing money and the control and administration of Budget.
5. Reformatory maintenance of records of Budget.

#### SCRUTINY OF QUESTIONNAIRE AND INTERPRETATION OF DATA.

The main body of the dissertation depends on the information collected through questionnaire and every care has been taken to interpret the data. The questionnaire so received has been minutely scrutinised. The half answered or not at all answered questionnaire have





not been taken into account, while others which have been duly filled in have been given due regard.

There is a general tendency to hide the position or to hesitate to reveal the right information. While giving answers the teachers filled in "what ought to be" "than what is" To check reliability of such answers further check questions were asked in the interview.

It is thus clear that the data collected through the questionnaire represents not only the opinion of the Head Masters of the Junior High Schools but that of other supervisory staff also.

In all questionnaire returns number 45 out of these none was returned blank and all were completely filled.

TABLE NO. 1

TABLE SHOWING PERCENTAGE OF QUESTIONNAIRE RETURN

NO. of schools to which questionnaires were sent	No. of questionnaire returned		Actual No. of questionnaire interpreted	P.C.
	Answered	half-filled		
1	2	3	4	5
17	15	NIL	15	100%

The above table shows that questionnaire returns represents various schools of the Districts. In spite of this percentage in the sample the representative quality of the sample has not suffered.



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## CHAPTER II

1 EDUCATIONAL ADMINISTRATION

EDUCATION in the Republic of India is at present under the control of three district bodies, viz.,

1. Central Government
2. State Government, and,
3. Local Bodies.

CENTRAL GOVERNMENT

Since August 45, 1957 a fullfledged Ministry of Education has been constituted at the Centre. Of late there has been considerable development and work of the Ministry has been split up into 6 Divisions, viz.,

1. Administration and University Education.
2. Hindi and Cultural Relations.
3. Technical and Scientific Education
4. Scholarship and Information.
5. Basic and Social Education, and,
6. Secondary Education.

The Central Advisory Board of Education a statutory body constituted in 1921, is the main pivot of activities of the Ministry.

The Board meets every year and discusses matters of all India importance. Its decisions are, however not binding on the states, as they are free agents accepting the Centre's suggestions voluntarily. The Board has, however, established very sound traditions.

Attached to the Board is the Central Bureau





Education which collects most recent information about Educational progress in India ~~and abroad~~ and abroad.

It may, however, be noted that the Central Government has a very limited control over education and management of public institutions rests with the State Government. The Government of India, however actually plays a very important role as a coordinating agency and its activities are manifold,

### S T A T E   G O V E R N M E N T

Since 1921, education has been a provincial subject under the direct control of an elected Education Minister responsible to the State Legislature. The State Government are fully autonomous in regard to their Educational programme except those for which they receive grants-in-aid from the Centre.

The administrative machinery of the Madhya Pradesh State as it stands, consists of the Minister of Education, the Secretary of Education, the Director of Public Instruction, a corps of Inspectors and usual minor personnel of the State department.

The Minister controls the educational policy and directs its execution. He is also responsible to the State Legislature of which he is a member. The Secretary is generally an Administrative Officer. He passes orders on behalf of the Government in Educational matters. The Director of Public Instruction is the permanent head of the Department and the technical adviser to the Minister.



The Director of Public Instruction is assisted by his Divisional Officers as under:-

1. Divisional Superintendent, Bhopal,
2. Divisional Superintendent, Bilaspur,
3. Divisional Superintendent, Raipur,
4. Divisional Superintendent, Keshnagar,
5. Divisional Superintendent, Jabalpur,
6. Divisional Superintendent, Indore,
7. Divisional Superintendent, Ujjain,
8. Divisional Superintendent, Gwalior, and,
9. Divisional Superintendent, Rewa.

The head of these offices is designated as Divisional Superintendent of Education who controls the Administration of the Subordinate Offices located in his Division. He is the link between the Subordinate Offices and the Office of the Director of Public Instruction and stands as a medium between the two.

In the district the Head of the Office is the District Educational Officer who is assisted by the following supervisory staff:-

1. Deputy Inspector of Schools, and,
2. Assistant Inspector of Schools.

The District Education Officer exercises his control over the Junior High Schools and the Primary Schools existing in the district. Higher Secondary Schools within the District are directly managed and controlled by the Divisional Superintendent of Education.



There are also some statutory bodies (The Board of Secondary Education, Madhya Pradesh, Bhopal) which controls and conducts the High School and Higher Secondary Examinations.

### LOCAL BODIES

Closely associated with State are the local boards which include Janpad Sabha and other Private Management Bodies.

The Chhatarpur and Panna Districts have been organised on the above pattern. The Heads of the Offices designated as District Educational Officers have their offices at District Head Quarters, Chhatarpur and Panna respectively. The Deputy Inspector of Schools assisting them in day to day working stay at their Head Quarters.

In order to have better control and management of the District the same has further been divided into Zones and the Assistant Inspector of Schools of his zone is solely responsible for the affairs of the institutions lying in his zone.

The Junior High Schools and the Primary Education are directly controlled and managed through the medium of Assistant District Inspector of Schools by the District Educational Officer.



## II CLASSIFICATION OF SCHOOLS

The broadest division of educational institutions is that which classifies them as recognised and unrecognised. The recognised institutions have to abide by the rules and regulations instituted by the Department of Public Instructions so as to maintain the standard of efficiency while the unrecognised ones are those which follow their own course of study.

These institutions are further sub-divided as aided and un-aided. In aided institutions subsidy is received from the Government while un-aided institutions are financed with fees, endowment and contribution along with the trusts deposited collectively or individually.

A thorough investigation into matter was conducted and it has been found that both types of institutions (aided and unaided) recognised and unrecognised have been existing in Chhatarpur and Panna Districts.

The recognised institutions of these districts are under the direct management of the State Government except the Janata High School, Baramalchura which is aided by the Government.

The unrecognised institutions are few in number which are self supporting as Mission Schools in Chhatarpur, Newgong and Ghaura.





### III THE EDUCATION LADDER

Pre- Primary education is almost absent in both the Districts except a few 'BAL MANDIRS' which exist in urban areas only.

The second stage is that of the Primary School which extends to both the Districts to provide education to children of 6 to 11 years of age group from I to VI Classes.

Under the system of Basic Education both the Districts have introduced Junior Basic Schools but the number of the same is very small.

In the Secondary level there are two divisions the Junior(Middle or Senior Basic) and the Senior(High). The Junior Stage covers a period of three years. The Senior Stage extends over a period of 2 years. Quite recently, Higher Secondary Schools have been established in both the Districts. These schools have been formed by the addition of one year to their period of study.

In certain cases High Schools and Higher Secondary Schools contain middle classes(VI to X or XI) but in other cases where there are no such institutions the primary classes are also attached with the Junior High Schools, where primary classes( I to V) are not attached in the former case. Thus the divisions of the classes is as under in both the Districts.

S. N.	NAME OF INSTITUTIONS	STAGE OF CLASSES
1.	Primary School	I Class to V Class
2.	Junior High School	I Class to VIII
3.	Higher Secondary School	V Class to XI Class
4.	University Education	XI Class to onward



#### IV EXPENDITURE

Expenditure on Education is classified under two heads: Direct and Indirect. 'Direct Expenditure' means the outlay that is devoted directly to the maintenance of institutions and remuneration to teachers, while indirect ~~expenditure~~ expenditure represents the amount incurred on a direction, inspection, buildings, furniture, scholarships and other miscellaneous items which by their nature can not be apportioned to any individual institution or type of institution.

#### ANALYSIS OF THE BUDGET PROVISION

The district authorities collect the demand and require of the institution and after scrutinising the figures a consolidation of the same is prepared and submitted to the authorities for onward submission. The Head of the Department consolidates the same for the whole State and submits the same to the Minister incharge through the Secretary concerned. The Budget of the whole State is recasted by the Finance Department of the State.

After proper scrutiny and approval of the 'House' the procedure is carried out in a reversed process. The Budget for Education is received by the Director of Public Instruction for his subordinate offices, through proper channel. The Director of Public Instruction further distributes it among his Divisional Offices and the Divisional Offices among the District Offices.

In both the Districts the academic session



begins from July to June every year but the Budget Session starts from April and ends in March every year. The adjustment of the the Budget is necessary within the Financial year.

Budget is received under different heads.

Contingency Budget is provided for the whole financial year. Provision is made under 'Plan' and 'Non-Plan' schemes and is further divided into two parts.

1. RECURRING
2. NON-RECURRING

Recurring contingency includes all such usual charges which recur each year. It particularly includes:-

1. Pay of menials.
2. Stationery
3. Service Post & Stamp
4. Repairs of Furnitures
5. Hot Weather Charges
6. Other Miscellaneous day to day petty expenses.

Non-recurring Contingency includes all such unusual charges which are incurred to equip the institution--as purchase of furniture and equipment, books and maps. Under this head generally non-recurring contingencies are allotted for upgradation of the institution while recurring contingency is provided in each financial year.

Contingency is sanctioned under each minor head of Budget such as 'A-Primary', 'B-Secondary', 'D-Special' and 'E-General'. B-Secondary includes all Higher Secondary and Junior High Schools. C-Primary includes all



includes all primary, compulsory and Basic Primary Schools. D-Special includes all Sanskrit and Training Schools etc. E-General includes all expenses in connection with inspection etc. As the Higher Secondary Schools are not controlled by the District Educational Officer, hence, B-Secondary means <sup>here</sup> all provision made under contingencies for Junior High Schools.

All works of development such as opening of new schools, upgradation of schools, strengthening of staff and equipment for running institutions which are implemented during plan period are included under plan schemes and ~~and~~ all the provisions for these schemes are made under plan 'Heads'. Provision for other schemes running *before* ~~before~~ <sup>before</sup> v. plans, is made under 'Non-Plan Heads'.

After the receipt of the sanction and allotment under above different heads, the District Educational Officer makes the ~~provision~~ <sup>provision</sup> for purchasing for his subordinate institutions according to distribution received by the Divisional Office.

In this way the Budget ~~is~~ allotted for the Junior High Schools is received by the District Educational Officer and its distribution (in form of material) is also made by the District Educational Officer. The material thus purchased is distributed to the various institutions. The arrangement of the transportation for the same is also done by the District Office.

#### CONTINGENT BUDGET PROVISION AND ITS DISTRIBUTION IN THE DISTRICT:

The Budget provision which is received in the





District Office from the Controlling Authority is further divided into several detailed heads as below:-

- (a) Pay of Menials
- (b) Equipement
- (c) Furniture
- (d) Stationery
- (e) Cold & Hot Weather Charges
- (f) Liveries
- (g) Rents & Rates
- (h) Other day to day expenditure etc.

Out of the contingent Budget Provision, so allowed, a heavy amount is spent over the pay of menials. Apart from this expenditure, a probable provision is kept for unseen contingent expenditure and the remaining sum is further divided under each Minor Heads and Sub-Heads. After this the rest of money is utilised in effecting purchases.

PROCEDURAL FORMALITIES FOR EFFECTING PURCHASES:

1. Inviting of Tenders.
2. Formation of Purchasing Committee.
3. Opening of Tenders
4. Preparations of Comparative Charts
5. Approval of rates (i) Lowest Rates, Market Price Rates

(ii) The purchasing Committee is empowered to approve the Highest rate on the basis of good quality.

(iii) Rates are approved on production of samples where necessary.

6. Administration Sanction--Receipt of
7. Security of deposits where necessary
8. Placing of Orders



9. Receiving of Material from various firms.
10. Checking of the material by the Committee.
11. Stocking and storing of the material
12. Passing and payment of Bills, and,
13. Distribution and redistribution of material to the institutions.

For effecting the purchases, it is necessary to invite Sealed Tenders from various reliable Firms for which Tender Notices are served.

A Committee is constituted to effect these purchases--the Chairman of which is generally the District Educational Officer.

The tenders are opened by the District Educational Officer in the presence of the members, the Deputy Inspector of Schools and Assistant Inspector of Schools.

After opening the tenders, the same are passed to the Office Accountant for the needful. The comparative charts are prepared and the Committee approves the rates. In case where necessary the Committee approves the lowest rates after perusal of the samples received. It is not binding over the Committee that it should always approve the lowest rates but can also approve the highest rates in view of the good quality of the samples produced.

After this approval, the office ~~preparation~~ prepares papers for Administrative Sanction of the Controlling Authorities for purchases beyond Rs. 50/-... enclosing therewith the tender notice, the approved comparative Charts and other details of the budget provision.



After receipt of sanctions, security \_\_\_\_\_ in a few cases is deposited in the office refundable after execution of the orders.

The orders according to the sanction are placed with the firms. The firms effect the supply and the payments are made on the production of Bills. The Committee checks the material in terms of the samples so supplied.

The articles are stocked and stored and arrangements are made to send the materials to various institutions which comprise a circle. Mostly the circles have been established in the Junior High Schools. Material thus received is distributed to the Junior High Schools and other Circle Primary Schools from where it is redistributed to the rural Primary Schools situated within the jurisdiction of the Circles.

The defects in the procedural formalities of purchases on the distribution thereof will be discussed in the later chapters.

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## CHAPTER - III

### TESTING THE HYPOTHESIS

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## P A R T II

## C H A P T E R III

TESTING OF HYPOTHESIS

THE VERY first aspect of our problem is "The District Educational Officer's receiving the consolidated funds are not utilising the same in its-to?"

The Budget copies for the year 1958-59, 59-60 and 60-61 have been studied and provision under different Minor and Major Heads has also been duly noted. The question now remains to be discussed whether the District Educational Officers are utilising the allotment fully. In case they fail to do so, there ought to be some causes which require further findings into the matter. In order to find out the regulated scheme, the account figures have been collected and compiled in a tabulation form.

The following table, showing the provision received by the District Educational Officers and the total expenditure incurred by them, is explaining the pattern.

T A B L E NO.2 (Showing the details of lapses)

YEAR	Total provision 'received by DEO'	Total Expendi- 'utilised'	Lapsing 'Amount'	Percentage 'of lapses'
1958-59	251320	241220	10100	4 %
1959-60	124920	115620	9300	7 %
1960-61	119450	106450	13000	10 %
Total	495690	463290	32400	21 %
Average	165230.66	144430.66	10800	7 %



The figures for the above ~~three~~ years show that the money lapses every year. This means that the lapse is not observable in one or the ~~other~~ year but each year and as such there ought to be some definite reasons and causes for this lapse.

In order to find out definite and indefinite causes of the same a detailed study of the Budget provision has been conducted and the method of utilising the money has also been scrutinised.

The below table furnishes the details of lapses year-wise.

TABLE NO 3. (Table showing the details of lapses on account of late receipt of provision)

YEAR	Total Provision recd. by D.E.Os.	Total Expend. utilised	Lapsing amount	percentage of lapsing
58-59	151300	250300	1000	3%
59-60	124900	123450	1500	1.2%
60-61	119450	116950	2500	2%
Total	456650	480700	5000	6.2%
Total Average	165216.66	160233	1666.66	2%

The total average indicates that a part of the Budget provision lapses every year.

The district Educational Officers, when they were interviewed, expressed the opinion that the Budget was delayed by the Higher Authorities and passed on to them late and the same is received piece-meal, and as such they fail to carry



out the procedural formalities. It is usually seen and realized that the provision is placed with the District Educational Officers even in the month of March and some times just at the close of the Financial Year.

The next cause for the lapse is the receipt of Administrative Sanction. The following table shows the lapses on account of late receipt of sanctions.

TABLE NO. 2 (Showing the proposals submitted for sanction)

Year	Proposals submitted for sanction amounting to	lapsing amount	percentage of lapsing
1958-59	150000	3500	2%
1959-60	85000	2200	3%
1960-61	75500	3600	5%
Total	310500	9300	10%
Total average	103500	3100	3.33%

This shows that the late receipt of the sanction was one of the causes of the lapse in the budget provision.

It has been observed that the sanctions are received in the middle of the close of financial year with the result that the District Educational Officers do not get time to finalise the formalities of purchasing.

Another reason for the lapse is that the sanction is not accorded for one reason or the other to the full amount for





which the sanction is sought. This cut in the proposal may be understood by the following table:

Table No. 5 (Showing cuts in sanctions)

Years	Full amount for which sanction requested	Amount for which sanction recd.	Actual cut of amount	Percentage of laps
1958-59	150000	1470000	3000	2%
1959-60	85000	81000	4000	5%
1960-61	75500	70500	5000	7%
Total	310500	198500	12000	14%
Total average	103500	99500	4000	4-66%

This shows that considerable amount lapses on account of the cut in the proposals. The cut which is being made in the sanction may be a good check in terms of the administration but the same is not done in the usual course of time and thus the District Education Officers fail to resubmit the proposal for administrative sanction which causes lapse.

Similarly one of the causes for these lapses is due to the non-supply of material by the firms within the financial year. The following table shows the lapses for non-supply of material.

Table NO. 6

Year	No. of suppliers to order placed	No. of suppliers exceeding orders	No. of suppliers failed to supply	Lapsing amount due to non-supply
1958-59	20	18	2	2000
1959-60	25	20	5	1000
1960-61	30	28	2	1200
Total	75	66	9	4200
Average	25	22	3	1400



The table shows that some of the firms failed to execute orders every year.

The records in this connection have been consulted which reveal that the orders are placed late to the suppliers and they did not get sufficient time to effect the supply because they keep the material at stock. Sometimes the fluctuation in prices makes them unwilling to supply because a wider gap is caused between the rates quoted and the placing of orders. In case any firm causes delay or refuses to effect supply, no time is left to cancel the orders and place the same with the other firms in view of the formalities of purchasing, with the result the lapses occur.

On scrutinising the D.E.O's Office at Panna it was found that there is also lapses occurred due to :-

- 1) Delay in the receipt of Budget and also
- 2) Delay in the receipt of the Administrative sanction, and
- 3) Failure in supply.

Considering all the factors in nut, shell we may say that the lapses occur due to the time taken in conducting procedural formalities which in fact cause the budget provision to lapse.

The other aspect of the problem is utilising the amount with the District Educational Officer is not equally distributed to the schools. This means that after the lapses the amount which is saved for utilising purposes is not distributed equally to the Junior High Schools.

The undermentioned table shows the figure of amount distributed:



TABLE NO. 7

YEAR	No. of Inst. under Investigation	Institutions receiving in p.c. of the total provision allotted to them.			Total of 4 & 5
		100 %	More than 100%	Less than 100%	
1958-59	X	8		7	15
1959-60	X	6		9	15
1960-61	X	7		8	15

Efforts have been made that individual institutions get the entire amount allotted to them but in practice the story is different.

In this connection the study of the budgetary provision under Secondary Scheme 'B Secondary' maintenance, grant for Junior High School' has been conducted which reveals that an amount of Rs 1250.00 in the year 1958-59 should have been incurred as expenditure on each institution but the figures show that the expenditure on eight institutions has been more than the Rs 1250.00 allotted for each institution and less than Rs 1250.00 in the cases of 7 institutions.

In the year 1959-60 Rs 1350.00 has been fixed as the amount allotted to each institution under investigation but the expenditure incurred on 8 schools has been more than Rs 1350.00 and on 9 institutions less than Rs 1350.00. Similarly in the year 1960-61 Rs 1170.00 has been allotted for each institution but the expenditure on 7 institutions has been more than Rs 1170.00 and on 8 institutions less than Rs 1170.00.



It is obvious that the allotted amount has not been actually incurred on each institution but expenditure figure fluctuate at each year. Thus in all the three years the amount allotted has not been incurred in terms of the allotment fixed for the purposes and hence the amount utilised by the District Educational Officer for these institutions has not been distributed equally but the uneven distribution is observable at every step.

Similarly Office records of the D.E.O. Panna District also show that the quota money is not equally utilised on each institution but the purchases of articles are affected only on the basis of allotment received.

The priority is given to the allotment of amount to different heads and not to the quota of money allotted to the individual institutions. Thus the expenditure on purchases is always made according to the amount allotted to different heads instead of according to amount allotted per institution and hence the uneven distribution.

The third aspect of the problem is that the amount is not utilised in terms of requirements of the institutions. The question is that the demands of the institutions are called for prior to the purchasing of material and whether the purchases are made keeping in view the outstanding demands of the institution.

In order to solve the problem it is necessary that together the information whether any effort is made to find out the demands of institutions by the District Educational Officer. The table below shows that such an effort has been made by the





District Educational Officer in the years under study:-

T A B L E N O. 8

D.E.O.demanded the requirements of the Instit.	1958-59	1959-60	1960-61	Remarks
Demands made	NO	NO	YES	

The above table shows that within the period of three years The District Educational Officer enquired into the demands of the institutions in 1960 only. It means that no requirements had been called for it prior to 1960, and that no regular procedure is followed in this connection. The practice which is being followed has been continuing. The opinion of the authorities is that no time is left at the disposal to call for the requirements and they have to make the purchases of their own accord.

Again it is to be seen whether the demand is furnished by the institutions or not. The table below gives a pen picture of the whole aspect.

T A B L E N O. 9

year	'No. of institutions' 'under investiga- 'tion.	Institutions		'P.P.C. OF 'Insti. 'furni.
		'furnishing the' 'requirements'	'not furni- 'shing req'	
1958.59	15	7	8	50 %
1959.60	15	9	6	60 %
1960.61	15	10	5	60 %
Total	45	26	19	176
Average	15	9	6	58%

The table clarifies that all the Junior High Schools do not furnish their demands. The consultation of the



records and the interview point out that the Head Masters are careless to supply the necessary informations. The reasons for this is that the Head Masters have not been empowered to make any purchases rather they are provided with the material and they store the same in the institutions. The inspectorial staff has also been consulted about the matter and they are of the opinion that the Head Masters side track the issue by stating that they will naturally receive the material from the District Educational Officer either more or less and there is no need to furnish the demands.

This goes to prove that the District Educational Officers are not able to effect purchases in terms of the demands of the institutions.

Now it appears necessary to consider the second factor of the aspect that the institutions which submit their demands are supplied with the materials in terms of their requirements.

The table below shows the actual position of the requirements in the institutions.

TABLE NO. 10

Year	Inst. demanded material	Institutions getting demanded material			P.C. of more than Inst.
		100 %	Less than 100%	100%	
1958-59	7	1	5	1	71 %
1959-60	9	1	5	3	56 %
1960-61	10	2	6	2	60 %

The above table shows that few institutions are getting the materials according to their demands while the majority of institutions donot. The records have been consulted on this issue which reveal that some of the firms refused



to execute orders. In some cases the procedural formalities deterred the purchases, i.e., printing of forms. This would have been done in the local presses but the order stands that the forms should be had from the Government Printing Press which often fails to effect the supply for one reason or the other in time. The demand often stands for the decent but the system of operating purchases is different and looks towards the lowest rate material and hence the demand falls i.e., purchasing of books etc.

Interview from some Head Masters of Junior High Schools of Panna District reveals that the amount is not utilised in terms of their requirements by the D.E.O. Panna.

Lastly the aspect of the problem runs, "THE material so supplied to the institutions do not fulfill their minimum requirements." The problem, therefore, can be discussed as under:- The purchases which are being made by the District Educational Officers of their own accord or in the terms of the demands of institutions and the material ~~which is being~~ which is being supplied to the institutions does in any way fulfill even their bare necessities.

Looking towards all the corners of the problem the main features of the discussion are:-

1. Whether the material distributed by the D.E.Os is at par with the requirements.
2. Whether the material had been distributed in more quantity or less in quantity than requirements.
3. Whether it is all together different than the requirements.



In order to throw light on the above problem the following table is used as an instrument to achieve the ends:-

T A B L E No. 11

INSTITUTIONS GETTING TOTAL MATERIAL

Y E A R	According to 'require- ment	'More than 'require- ment	'Less than 'requirement	'Some less 'or some more 'than require	Total of Inst.net getting according requirem.
1958-59	NIL	3	6	6	15
1959-60	NIL	2	5	15	15
1960-61	NIL	2	7	6	15
TOTAL	NIL	7	18	20	45
AVERAGE	NIL	2.3	6	6.6	15

The table itself makes it obvious that the total material supplied to the institutions is not always at par with the requirements of the institutions but on the other hand some institutions get some articles in large number while some articles in less number and they do not meet even their outstanding necessities.

Efforts have been made to find out the causes of the facts under discussion and it is revealed that the purchases are never effected keeping in view of the requirements of the institutions. (The fact has already been established in the stages gone by.) It is also proved that whatever material is purchased is distributed to the institutions having no considerations of their requirements.

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To look all the corners of the problem it is necessary that item-wise study should be made, but at occasion it has been observed that the D.E.Os could not receive the sufficient grant and hence the purchases were effected in less quantities against the requirements and thus the material thus purchased was distributed to the institutions irrespective of their bare necessities.

The factor itself is a vague one. The necessities of the institutions are also various and many. The list of such articles can also be a huge one, therefore, some of the bare necessities which are essential to an institution are being discussed here only. Moreover, it does not seem befitting to take up all the items of the purchases and supplies for detailed study because the same will form a formidable list of articles and will naturally deter the advancing progress of the subject-matter and hence, a special attention has been paid to those articles only which are very essential for running an institution and the purchases which are affected by the D.E.Os. every year.

Hence each and every item under discussion has been expanded so as to cover up all the facts and figures proceeding from general to particular.

The very first item to be discussed is that of Furniture.

FURNITURE: One of the important items of purchases is furniture which is being supplied to the institutions. This item may be further divided into parts:-



1. Furniture for teachers. ( a) Table (b) Chair
2. Furniture for students.

It is necessary that every teacher should be provided with a table and a chair at least in a Junior High School but the practice is something is else. The table below shows the actual position of the supply of tables to the institutions:

Table No. 12 (showing the No. of tables existing year wise)

Year	Minimum requirements.	Existing Number	No. of excess if any.	No. of shortage if any
1958-59	149	184	35	.....
1959-60	187	248	61	.....
1960-61	188	311	123	.....

The above table shows that the supply of the tables has been sufficient in view of the bare necessities of the total institutions but there is again a question whether the supply is at par in all the existing institutions. The position actually stands different in comparison with the above table. The table below shows the actual position supply effected:-

T A B L E N O. 13

(Showing the No. of institutions getting the tables year-wise)

YEAR	TOTAL NO. OF INSTITUTIONS	INSTITUTIONS REG. ACCORDING TO NEED	INSTITUTIONS REG. IN EXCESS	INSTITUTIONS REG. IN SHORT
1958-59	15	.....	4	7
1959-60	15	1	8	4
1960-61	15	2	9	4
TOTAL	45	7	21	17
Average	15	2.33	7	5.67



The above table in which the number of 'Tables' existed shows that the total supply in each year has been in excess of the bare necessities but after studying the position of the second table it is revealed that the individual institutions have not been supplied according to their necessities i.e. in the year 1958-59, 1959-60, 1960-61 the number of institutions receiving tables in shortage has been 7, 6 & 4 respectively and thus there is uneven distribution of tables in the years under study.

(11) TEACHERS CHAIRS: Dealing with the supply of chairs the conclusion is as below:-

TABLE NO. 14

Showing the No. of chairs existing years-wise.

Y e a r s	Minimum require ments.	existing Number	No. of excess if any	No. of shortage if any
1958-59	149	331	212	----
1959-60	187	471	284	----
1960-61	188	611	423	----

The above table makes it clear that sufficient number of chairs has been distributed among the total institutions than their bare necessities.

Now it is to be considered whether the individual institutions received the chairs in sufficient number.

The table below shows the position of actual supply of chairs to the individual institutions.

(Table on the next page)



TABLE NO. 15

Y e a r	I N S T I T U T I O N S			
	Total No. of Institutions under study	receiving	receiving	receiving
		'according 'to need	'in less '	'in shortage
1958-59	15	1	12	2
1959-60	15	..	13	2
1960-61	15	..	14	1

Comparing the above two tables relating to teachers' chairs it is clear that each year the individual institutions are receiving chairs short of their demand while the total of chairs distributed is in excess. This shows ~~that~~ the uneven & distribution of chairs.

The second phase of distribution is that of the furniture for students, i.e., Students Desk & Chairs.

The table below shows the position of total distribution of the Student-Desk.

Table No. 16

Y e a r	Minimum require ments	existing number	No. of excess if any	No. of Shortage if any
1958-59	954	544	....	410
1959-60	1179	719	....	460
1960-61	1298	857	....	441

The above table shows that the desks in local institutions are in shortage each year.





Now it is necessary to find the position of distribution in individual institution.

TABLE NO. 17

( Showing the distribution of desk in individual institution)

Y e a r	Total Institution under study	I N S T I T U T I O N S		
		receiving according	receiving in excess	receiving in shortage
1958-59	15	....	2	13
1959-60	15	....	2	13
1960-61	15	.....	2	13

The above table in regard to total number of institutions falls in deficit and naturally the second table showing the distribution individually should have followed suit but the actual position stands different. There are individually institutions which received the desks in excess also. It, therefore, means that there is uneven distribution.

The deficiency in distribution of desks might be for some unknown reasons and as such it seems necessary to throw light on the distribution of student-chairs.

The table below shows that the total number of institutions to which the same has been distributed.

TABLE NO. 18

Y e a r	Minimum require ments	Existing Number	No. of excess if any	No. of shortage if any
1958-59	954	518	..	436
1959-60	1189	696	..	493
1960-61	1208	550	..	658



In the case of Students - chairs also the same deficit exists as it had been in the distribution of desks. It also seems necessary to recast the position of individual institutions. Total given below shows the distribution individually.

TABLE NO. 19

Y e a r	Total Number of Institutions	I N S T I T U T I O N S		
		receiving according to need	receiving in excess	receiving in shortage
1958-59	15	..	2	13
1959-60	15	..	2	13
1960-61	15	..	2	13

In terms of total distribution the figures would have naturally been in deficit but it is observed that there is excess in some of the individual institutions which shows that there is uneven distribution of the chairs ~~needed~~ for the students.

After dealing with the furniture the important item which is left to be considered is the 'Material for teaching aids' given to the various institutions from time to time.

The main articles for the teaching aids under study are as follows:-

1. Black Boards.      2. Maps
3. Mapstand          4. Charts

5. Books



Now it is necessary to recast the position of supply made by the District Educational Officer in the years under study. The table given below furnishes the details of distribution of total institutions.

TABLE No. 20

<u>Year</u>	<u>Blackboards</u>	<u>Maps</u>	<u>Charts</u>	<u>Mapstands</u>	<u>Books</u>
1958-59	39	334	221	27	205
1959-60	20	154	138	16	300
1960-61	21	179	137	18	415

Having examined critically it is found that that the supply of Black-boards and Map-stands in each year has been affected in less quantity.

Keeping in view the scarcity of the material probably the District Educational Officer might have not supplied the same to all the institutions but the other items, i.e. maps, charts and books which have been supplied in sufficient number require the review whether the distribution of the same has been done to all the institutions ?.

The position of the distribution of these 4 items is as below:

The following table furnishes the details of the distribution:-

( Table No. 21 on next page)



" TABLE NO. 21

Years	A P S C H A R T S B O O K S					
	N U M B E R O F I N S T I T U T I O N S					
	getting	Not getting	getting	not getting	getting	not getting
1958-59	11	4	14	1	12	3
1959-60	10	5	12	3	7	8
1960-61	12	3	13	2	9	6

Observations shows that the maps even in sufficient number have not been distributed to every institution each year.

Similarly charts and books have also not been provided to the institution in terms of the sufficient quantity of material.

The above fact discloses that the distribution of material for teaching aids is not also evenly distributed to the institutions.

Apart from the above items it is also necessary to examine the position of the supply of games material which is very important to promote the extra-curricular activities of the institutions.

The table below gives the position of supply of the following important games material.

Table NO. 22

Year	Volleyball	Football	Hockey
1958-59	345	251	20
1959-60	196	250	102
1960-61	264	235	75





Hockeys have been supplied in less quantity but in this game the large number of hockeys is required to start with and hence, there is every possibility that the material would have been supplied to a few institutions. On the other hand, the supply of Football and Volleyball has been made in a sufficient number which at least would have met the bare necessities of the institutions.

But the position of the distribution of this articles can be judged as reversed in the below table.

TABLE NO. 23

Year	Volley Ball					Football				
	NO		OF		S	T		I		O
	Getting	Not	getting	getting		getting	Not	getting	getting	
1958-59	13			2		12				3
1959-60	1	1		4		14				1
1960-61	14			1		13				2

It is, therefore, obvious that the games material has also been unevenly distributed to the institutions.

To sum up the whole issue is a nut-shell, it is clear that the authorities have not reviewed the position of requirements of the institutions while distributing the material which is either purchased in excess or in shortage.

The material purchased in shortage could not fulfill the requirements naturally but the material which was purchased in excess should have met the bare necessities of the institutions but the material so purchased in excess could



not even meet out the bare necessities of the individual institutions and hence the material so supplied to the institutions does not fulfill the requirements-----even their bare necessities.



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## CHAPTER IV

### CONCLUSIONS & SUGGESTIONS

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P A R T I I IFINDINGS & ITS REMEDIAL SUGGESTIONSFINDINGS:

The required data has been collected and consolidated by means of various agencies, the visits, interviews and contacts. The figures of provision and its distribution have been interpreted from all points of view so as to derive something fresh and new.

The findings, therefore, revealed in the facts and figures as under:

1. The District Educational Officer receiving the consolidated funds are not utilising the same in toto for the securing lapses due to:-

- i ) Delay in receipt of budget by District Educational Officer.
- ii ) Delay in receipt of administrative sanction.
- iii ) The controlling authorities make cut in the semi-annual sanctioned/amount resulting in delay.
- iv ) The suppliers to whom the orders for timely supplied were made failed to effect the supplies.

2. The amount utilised by the District Educational Officer is not equally distributed among the schools.

The expositions shows:-

- i) The money is not distributed in terms of the allotment of the individual institutions. The priority is given to the allotment under different heads of the budget and not to quota money allotted to the individual institutions.



2. 11) The total money is utilised in terms of total institutions.

3. The amount is not utilised in terms of the requirements of the institutions, but:-

i) The amount with the District Educational Officers is utilised at their own accord as they think fit to the occasion.

ii) The amount from which the material is purchased is not distributed in view of the requirements of the institutions.

iii) The priority is always given to material thus purchased and not to requirements.

4. The material so supplied to the institutions does not fulfill their requirements:

Observation prove that:-

i) In some institutions material so supplied is in less quantity than the requirements.

ii) In some institutions it is more than the requirement.

iii) In majority of institutions some material is more than the requirement and some material is less than requirements.

iv) In some institutions the material so supplied is different from requirement.

In conclusion it is observed that, "the provision of the budget provided by the Government is unevenly distributed among the individual institutions by the D.E.O."



SUGGESTIONS:

ASSESSING the various factors lying there in the observations have stressed that the whole procedure may be given a new turn in order to set things right for which it seems necessary that the following remedial suggestions may be adopted so as to bring the thing in equilibrium.

1. The matter was deeply concentrated with the District Educational Officers who are of opinion that the consolidated funds which are being received by them can be utilized in toto in case the following arrangements and improvements are effected.

i) Proper arrangements in the receipt of budgetary provision may be made in time say before the commencement of the academic session of the institutions.

ii) The funds may be allotted once during the financial year, if possible, and not in piecemeal.

iii)

These suggestions need a careful consideration and scientific ways and means should also be sought to get early sanctions from the authorities concerned.

iii) In the demand placed by the District Educational Officer for administrative sanction a procedure of cut in sanction is followed which is indeed a good check but it may be as much as possible in a suggestive way, furnishing reasons there for and showing alternatives for appropriations and reappropriations under different Heads or Sub-Heads.

iv) The long gap between the placing of order and inviting of tenders may be avoided as far as possible.

v) The filling of the gap thus will avoid fluctuations



of prices which will help the suppliers to execute the orders in time.

vi) Failures in executing orders may be black-listed for the whole State if possible.

The investigator is of the opinion that the defective method of purchasing and supply may be further investigated to effect improvements in this direction.

2. As regards the distribution of amount utilised among the institutions it may be done equitably in the following way:-

- 1) The distribution of the Budget may be equalised in respect of individual institutions.
- 2) The amount may be allotted in accordance with the needs of the institutions.
- 3) The expenditure of the amount placed at the disposal of the authorities should be made after the assessment of the need of the individual institutions.

3. In order to utilise the amount in terms of the requirement of the institutions.

- 1) District Educational Officers should not utilise the money at their own accord.
- 2) Provision should be intimated to the institutions concerned and their demands may be called for effecting purchases.
- 3) The concerned Head Masters may be guided to send a list of estimated requirements for the whole academic year in view of the allotment of funds at their disposal.





iv) the authorities concerned may consider the requirements at top priority basis before effecting the purchases.

4. The District Educational Officers <sup>should</sup> ~~may~~ make the supply of the material at par with the requirements of the institutions in the following way:-

- 1) The material purchased should be supplied to these very institutions for whom it has been purchased and not to other ones so as to avoid the supply of material different from required.
- 2) The exchange may also be avoided so that the quantity may not be:-

~~(i)~~

(i) Less than the requirements.

(ii) More than the requirements.

(iii) Less in one item and more in the other.







### OTHER RESEARCHES SUGGESTED.

In order to have more scientific analysis and progressive improvement in this direction, the author suggests the following researches:-

1. "Supply of school material".
2. "An investigation into the modes of storing".
3. "An action research on decentralisation of disbursing control to subordinate supervisory staff, viz. Assistant Inspector of Schools".
4. "Investigation into the causes of delay in budgetary release and finding the ways for early sanction by the Government.



## A P P E N D I X

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**總編輯：王德勝**





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Appendix 'B'

To

The Head Master/Mistress  
Boys/Girls Junior High School  
Distt. Panna/Chhatargarh (M.P.)

Sir/Madam,

Your services in the field of education are well recognized. Your kind cooperation is sought herewith, if you take trouble to answer the questionnaire attached on a problem of educational importance. The author has taken a dissertation, 'An Investigation into the Finances of Junior High Schools Chhatargarh and Panna Districts' to be submitted for the Degree of Master of Education of the University of Bhopal.

The questionnaire is meant for the above end and your reply will be treated strictly confidential. The author assures you that it will have no bearing at the Government level.

The author will highly appreciate if your replies are received latest by the 15th of February 1962.

Y O U R S

( D.N. Yadav )  
A.D.I.S. Chhatargarh

#### INSTRUCTIONS

- 1) Please put the mark (✓) to the opinion/test in questionnaire where alternative answers are suggested.
- 2) No column be left blank, if no material is received (NIL) may be inserted.



QUESTIONNAIRE

1. Name of the institution.....

2. Please mention the year in which the institution was opened.....

3. Mention the year in which the same was upgraded to the Status of Junior High School .....

(N.B.) Please take care to tick the column which fit the situation.

4. Has the D.E.O. asked you to put forth your requirements in the following years ?

(1) In 1958-59.....Yes/No.

(11) 1959-60.....Yes/No.

(111) 1960-61.....Yes/No.

5. Have you ever made your demand for your requirement to the D.E.O. in the years noted below ?

(1) (1) In 1958/59.....Yes/No.

(11) 1959-60.....Yes/No

(111) 1960-61.....Yes/No

6(a) Did you receive all the items <sup>as per your</sup> requirements in ?

(1) In 1958-59.....Yes/No

(11) 1959-60.....Yes/No

(111) 1960-61.....Yes/No

(b) Did You receive the items less than your requirement in?

(1) In 1958-59.....Yes/No

(11) 1959-60.....Yes/No

(111) 1960-61.....Yes/No

(c) Did you receive the items more than your requirement?

(1) In 1958-59.....Yes/No

(11) In 1959-60.....Yes/No

(111) In 1960-61.....Yes/No



(4) Did you receive the items some more or some less in quantity than the requirements in ?

(1) 1958-59 ..... Yes/No

(2) 1959-60 ..... Yes/No

(3) 1960-61 ..... Yes/No

## 7. RECRUITMENT

CLASS	I	II	III	IV	V	VI	VII	VIII	REMARKS
-------	---	----	-----	----	---	----	-----	------	---------

August  
1958

August  
1959

August  
1960

8. STAFF( Table showing the No. of Teachers in August )

	NUMBER OF TEACHERS	REMARKS
--	--------------------	---------

1958-59

1959-60

1960-61

**NOTE:** Please give the Number of Vacant Posts in Repetition if any.



9. STATEMENT SHOWING THE STOCKS EXISTING BEFORE  
1958 AND SUPPLY IN THE FOLLOWING YEAR

SUMMARY FOR

YEAR	TEACHERS		STUDENTS			TAT
	TABLES	CHAIRS	CHAIRS	DESKS	BENCHES	
						PATH

Existing before  
1958-59

Supply in

1958-59

1959-60

1960-61

II TEACHING STAFF

NUMBER OF

Headteachers Kaps Chiefs Kapitan Bales

Existing before

1958-59

Supply of

1959-60

Supply of

1960-61





(111) OTHER MATERIAL

FOOTBALL HOCKEY VOLLEYBALL

Existing before

1958-59

Supply of

1958-59

Supply of

1959-60

Supply of

1960-61

In addition to the equipment detailed above please furnish the list of articles received by you in the three years respectively.

10. Please furnish your suggestions for the betterment of the institutions as regards the distribution of material and requirements thereof.

National Institute of Education	
L. (Documentation)	
(C. R. T.)	
Acc. No	F 15601
Date.....	22 - x - 05.

Signature

Date.....